

13.1.2023**ks**
sl. 23**WPA 648 of 2023**

Deepika Mandal Maity

Vs

Assistant Commissioner of State Tax, Bureau of
Investigation, South Bengal, Howrah Zone & Ors.Mr. Jaweid Ahmed Khan,
Mr. Bhaskar Sengupta,
Mr. T.A. Khan

... For the Petitioner.

Mr. A. Ray, Ld. GP.,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu

... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 16th December, 2022, passed by the Adjudicating Authority concerned under the WBGST Act on the order of remand by this court passed on 12th December, 2022 in an earlier writ petition filed by the petitioner being WPA 26717 of 2022. Petitioner had filed the aforesaid writ petition on earlier occasion on the ground that the impugned order passed by the Adjudicating Authority was not a speaking order and this court had set aside the impugned order with the direction upon the respondent authority concerned to consider the representation of the petitioner, dated 14th November, 2022, in accordance with law and by passing a reasoned and speaking order. Now the order impugned dated 16th December, 2022 has again been

challenged by the petitioner by contending that the impugned order is not a speaking order since the contention raised by the petitioner has not been properly dealt with. In another way it can be said that the petitioner is challenging the sufficiency of the reasons given by the authority concerned in the aforesaid impugned order. On perusal of the aforesaid impugned order I find that the same contains reasons and it is a detailed order and sufficiency of the reasons to the satisfaction of the petitioner cannot be a ground for avoiding alternative remedy by way of appeal since the impugned order is an appealable order under the relevant provisions of the WBGST Act. Furthermore, this is not a case where the impugned order has been passed in violation of principles of natural justice or the order has been passed by the authority having inherent lack of jurisdiction and it is also not a case that the ground or the issue raised in this writ petition is barred under the statute for adjudication by the Appellate Authority.

In view of the discussion made above, I am not inclined to entertain this writ petition being WPA 648 of 2023 and accordingly the same is dismissed on the ground of availability of alternative remedy by way of appeal.

It is clarified that any findings or the observation made in this order will not have any impact on the merits of any appeal to be filed by the petitioner before the Appellate Authority. Further, refusal to entertain this writ petition will not be a bar on the respondent authority concerned to release the vehicle in question, if the petitioner makes any application and complies the formalities in accordance with law.

(Md. Nizamuddin, J.)